

**In the Claims:**

Please amend the claims as indicated:

Claim 1 (Original): A method of finishing resin-based dental restorations, comprising the steps of:

preparing a dental restoration using a resin-based material;

fine contouring the restoration and creating a smooth transition between the resin-based material and tooth in a single step, using a low speed, high torque bur.

Claim 2 (Original): The method of claim 1, wherein said low speed, high torque bur operates at less than about 30,000 rpm.

Claim 3 (Original): The method of claim 1, wherein said low speed, high torque bur operates in a range of about 12,000 to 30,000 rpm.

Claim 4 (Original): The method of claim 1, wherein said low speed, high torque bur has sufficient torque to maintain a constant speed of about 12,000 to 30,000 rpm when firm, continuous pressure is applied to the bur to fine contour said resin-based material.

Claim 5 (Original): The method of claim 1, wherein said low speed, high torque bur has 8 to 30 flutes.

Claim 6 (Original): The method of claim 1, wherein said low speed, high torque bur has 20 to 30 flutes.

Claim 7 (Original): The method of claim 1, wherein said low speed, high torque bur is made of steel.

Claim 8 (Original): The method of claim 1, wherein said low speed, high torque bur is made of tungsten carbide..

Claim 9 (Original): The method of claim 8, wherein said low speed, high torque bur has flutes that are normal to the axis of the bur or angled away from the direction of rotation.

Claims 10-15 (Canceled)